

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Bell *et al.* Confirmation No.: 2845
Serial No.: 10/518,679 Group Art Unit: 1625
Filing Date: August 16, 2005 Examiner: B. Robinson
For: *Phenylalkanoic Acid and Phenyloxyalkanoic Acid Derivatives and hPPAR Activators*

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE AND AMENDMENT

Sir:

This paper is submitted in response to the Office Action mailed December 11, 2006. Entry of the subject amendment and consideration of the subject application is respectfully requested.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2.

Remarks/Arguments begin on page 14.